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Leveraged Buyouts:
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As leveraged buyout activity continues to run strong, LBOs not only have established themselves in the mainstream of the m&a market, but consistently have generated new techniques to facilitate dealmaking. The innovations have gained increased importance because they now impact every area of the market, since LBO specialists regularly compete with strategic buyers for the desirable deals. Some of the notable changes with far-reaching effects have been in the areas of taxes, valuation, finance, and strategy.

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1988 Roster Cross-Index

The Roster Cross-Index is a list of all merger, acquisition, and divestiture activity completed during calendar year 1988 and reported in the Rosters of *Mergers & Acquisitions* Volume 23 Number 1 (1st Q), Volume 23 Number 2 (2nd Q), Volume 23 Number 4 (3rd Q), and Volume 23 Number 5 (4th Q). All companies, both acquiring and acquired, are listed alphabetically. In addition, where sufficient details are known, private investors also are indexed. Each listing includes all completed transactions in which that company or individual was involved during the year. Of the 3,487 transactions of 1988 that meet our reporting criteria (as defined on page 53), 98.0 per-

cent, or 3,400 were published in the Rosters. Those that were not published were either reported after the close of our deadlines or were not revealed in sufficient detail to meet our criteria until after our deadlines. Details of such transactions are now available through the M&A Data Base.

The following abbreviations are used in the Rosters and the Roster Cross-Index:

acq. - acquired
int. - interest
add. - additional
maj. - majority
rem. - remaining

Example:

Corning Glass Works

(acq.) Saint-Armand Manufacturing Co. Inc. 23, 2: 102
(unit acq. by) Didier-Werke AG 23, 1: 186

Corning Glass Works

Corning, NY
Revenues: \$2,083,700,000
Net Inc.: \$207,500,000
Year End: 1-3-88

Terms: Corning Glass Works acquired all of the outstanding stock of Saint-Armand Manufacturing for an undisclosed consideration. The shares were purchased from Elmer and Deanna Saint-Armand.

Principals: Corning Glass Works manufactures specialty glass and ceramics, consumer housewares, and telecommunications products. It makes optical fibers, video display products, housewares, tableware products, glass lens materials, medical diagnostic products, and metal filter products. It also provides laboratory services. Saint-Armand Manufacturing is closely held by Elmer and Deanna Saint-Armand. It manufactures disposable plastic pipettes for laboratory use.

Effective Date: 4-18-88

acq.

**Saint-Armand
Manufacturing Co. Inc.**
San Fernando, CA

Didier-Werke AG

Wiesbaden, Hesse, West
Germany

acq. unit

**Corning Glass Works
[Zircoc Products
business]**

Corning, NY
Revenues: \$1,856,000,000
Net Inc.: \$177,000,000
Year End: 12-28-86

Terms: Corning Glass Works sold Zircoc to Didier-Werke for an undisclosed consideration.

Principals: Didier-Werke is a refractory manufacturer. It formed Zircoc Inc., a U.S. unit, to make the acquisition. The Zircoc Products business of Corning Glass Works manufactures ceramic products based on zirconium oxide for the metals-processing and ceramic industries at plants in Solon, Ohio, and Menomona Falls, Wis., with about 170 employees. It had 1987 sales of about \$15 million.

Effective Date: 2-26-88

from Volume 23, No. 2 (September/October 1988),
p. 102

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